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Attorney for the United States
(Internal Revenue Service)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In Re:

NANCY MACDONALD § **CASE NO. 07-32231-BJH-7**
Debtor. §

NANCY MACDONALD §
Plaintiff. §
v. § **ADVERSARY NO. 07-03332**
UNITED STATES OF AMERICA §
(INTERNAL REVENUE SERVICE) §

ANSWER

COMES NOW the United States of America, on behalf of its agency, the Internal Revenue Service (IRS), and responding to the Plaintiff's Complaint to Determine

Dischargeability of Debtor's Indebtedness to the Internal Revenue Service, admits, denies, and alleges as follows:

1. Admits.
2. Admits.
3. Admits.
4. Admits.
5. Admits. Alleges that the Debtor's tax liability for the 1999 and 2000 taxable years is dischargeable.

WHEREFORE, the United States of America, on behalf of its agency, the IRS, respectfully requests that Plaintiff's tax liabilities for the taxable years 1999 and 2000 be found dischargeable, and for such other and further relief as this Court may deem just and proper.

RICHARD B. ROPER
United States Attorney

Date: December 4, 2007

By: /s/ Elke E. Franklin
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Answer has been made on December 4, 2007 either electronically or by mailing a copy thereof in a first class postage paid properly addressed envelope to:

Louis A. Shaff
Prevost & Shaff
The Colonnade Tower II
15303 Dallas Parkway, Suite 1030
Addison, Texas 75001

United States Trustee
1100 Commerce Street, Room 976
Dallas, Texas 75242

Date: December 4, 2007

/s/ Elke E. Franklin
ELKE E. FRANKLIN
Special Assistant
United States Attorney